

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

19 Golden Valley  
0407 Ryegate K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	548,821.00	548,821.00	0.00	0.00	0.00	0.00
222X Educational Media Services	3,383.00	3,383.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	83,098.00	83,098.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,953.00	1,953.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	42,299.00	0.00	35,893.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	106,843.00	106,843.00	0.00	0.00	0.00	0.00
27XX Student Transportation Services	79,751.00	79,751.00	0.00	0.00	0.00	0.00
31XX Food Services	76,216.00	68,413.00	0.00	7,803.00	0.00	0.00
34XX Extracurricular - Activities	13,877.00	13,877.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	24,212.00	24,212.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	4,612.00	4,612.00	XXXXXXXXXX	0.00	0.00	0.00
9999 Undistributed	1,122.00	1,122.00	0.00	0.00	0.00	0.00
<b>Totals</b>	986,187.00	936,085.00	35,893.00	7,803.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	986,187.00					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 35,893.00/936,085.00		3.83%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2005-06 Using FY04 Expenditures

**19 Golden Valley**  
**0411 Lavina K-12 Schools**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	504,277.00	504,277.00	0.00	0.00	0.00	0.00
21XX Support Services - Students	15,540.00	15,540.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	15,774.00	15,774.00	0.00	0.00	0.00	0.00
222X Educational Media Services	21,590.00	21,590.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	105,558.00	96,688.00	0.00	8,870.00	0.00	0.00
24XX Support Services - School Administration	19,570.00	19,570.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	40,012.00	0.00	32,591.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	104,153.00	95,753.00	0.00	8,400.00	0.00	0.00
27XX Student Transportation Services	30,901.00	26,311.00	0.00	4,590.00	0.00	0.00
31XX Food Services	47,230.00	47,230.00	0.00	0.00	0.00	0.00
33XX Community Services	2,766.00	2,766.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	29,570.00	29,570.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	431.00	431.00	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	788.00	0.00	XXXXXXXXXX	788.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	600.00	0.00	XXXXXXXXXX	0.00	600.00	0.00
62XX Resources Transferred to Other School Districts or	5,247.00	5,247.00	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	<b>944,007.00</b>	<b>880,747.00</b>	<b>32,591.00</b>	<b>22,648.00</b>	<b>600.00</b>	<b>0.00</b>

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**19 Golden Valley  
0411 Lavina K-12 Schools**

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	944,007.00					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 32,591.00/880,747.00			3.70%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate			%		
	Subtract C2 from C1			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.			%		

**See Example on Page 6 of Instructions.**

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